

**IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
v.)	
)	Case No. 1:01-cv-541
BUFORD F. HOUCK, <i>et al.</i> ,)	
)	
Defendants.)	Watson, J.
)	Black, M.J.
)	

UNITED STATES' MOTION FOR CONFIRMATION OF SALE

The United States, by its undersigned counsel, pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), requests an Order of this Court confirming the sale of the real property at 1739 Kevin Street, Ironton, Ohio 45638 ("subject property") to Stella E. Estes for the sum of \$67,500.00, in the above-captioned proceeding. In support of this motion, the United States avers as follows:

1. The United States' Complaint in this action sought a money judgment for the unpaid federal income tax assessments against the defendant Buford Houck, and the foreclosure of the associated federal tax liens on the subject property, and to have that subject property sold for application of an appropriate portion of the net sale proceeds to those unpaid assessments.

2. On October 3, 2005, this Court granted the United States' Motion for Summary Judgment and entered a money judgment in favor of the United States and against Buford Houck. That order also provided for the foreclosure of the federal tax liens against the subject property, and ordered the subject property to be sold by an officer of this Court, free and clear of any rights, titles, claims or interests of any of the parties to this action.

3. On August 24, 2006, the Court entered an Order of Sale, which ordered the IRS Property, Appraisal and Liquidation Specialist ("IRS PALS"), to take possession of, and to arrange for the sale of the subject property.

4. The IRS PALS has taken possession of the subject property, and has made vigorous efforts to market it. After initially offering the subject property for sale at public auction on November 16, 2006, with a minimum bid price of \$66,000.00, the first sale was uneventful.

5. On March 7, 2007, the Court entered an Amended Order of Sale which amended the Order of Sale by reducing the minimum bid price to \$50,000.00, requiring the successful bidder at the sale of the subject property deposit the amount of \$10,000.00 instead of ten percent of the purchase price, and requiring final payment to be due within thirty days, instead of six days, from the date of the sale.

6. On May 9, 2007, the IRS PALS again offered the subject property for sale by public auction. The highest and best offer submitted was from Stella E. Estes in the amount of \$67,500.00. The United States will be forwarding the sum of \$67,500.00 that was paid by Ms. Estes to the Clerk of Court for distribution upon further instruction by the Court.

WHEREFORE, the United States requests an order of this Court confirming the sale of the real property at 1739 Kevin Street, Ironton, Ohio, to Stella E. Estes, in the form associated with this motion. The United States will submit a motion for an order distributing the proceeds of the sale prior to closing.

Respectfully submitted,

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/s/Elizabeth Lan Davis

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